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Nos. 03-1044, 03-1045

IN THE UNITED STATES COURT OF APPEALS FOR THE SIXTH CIRCUIT

Frank J. Crosby)
Plaintiff-Appellee,	 Appeal from The United States District Court for the Western District of Michigan
Bowater Incorporated and Bowater Incorporated Retirement Plan for Salaried Employees Of Great Northern Paper Inc.	Case No. 01-683 Richard Alan Enslen, presiding
Defendants-Appellants.))

BRIEF OF DEFENDANTS-APPELLANTS

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Dated: July 28, 2003

UNITED STATES COURT OF APPEALS FOR THE SIXTH CIRCUIT

(This statement should be placed immediately preceding the table of contents in the brief of the party. See copy of 6th Cir. R. 26.1 on page 2 of this form.)

Frank J. Crosby

Plaintiff-Appellee,

V.

Bowater Incorporated, et al.

Defendants-Appellants

DISCLOSURE OF CORPORATE AFFILIATIONS <u>AND FINANCIAL INTEREST</u>

Pursuant to 6th Cir. R. 26.1, Bowater Incorporated and Bowater Incorporated Retirement Plan for Salaried Employees of Great Northern Paper Inc. make the following disclosure:

1. Is said party a subsidiary or affiliate of a publicly owned corporation? No.

If the answer is YES, list below the identity of the parent corporation or affiliate and the relationship between it and the named party:

Note: Bowater Incorporated is a publicly owned company. The Bowater Incorporated Retirement Plan for Salaried Employees of Great Northern Paper Inc. is an employee pension benefit plan sponsored and administered by Bowater Incorporated.

2. Is there a publicly owned corporation, not a party to the appeal, that has a financial interest in the outcome? **No**.

If the answer is YES, list the identity of such corporation and the nature of the financial interest:

(Signature of Counsel)